

EXHIBIT H

HISTORICAL CONSOLIDATED BALANCE SHEETS OF THE DEBTORS

Historical Consolidated Balance Sheets

HISTORICAL CONSOLIDATED BALANCE SHEETS

Lexington Precision Corporation Lexington Precision Corporation - Consolidated Balance Sheets

In Thousands of U.S. Dollars

| | As of | | | | | | |
|--|------------|------------|------------|------------|------------|------------|--|
| | 12/31/2004 | 12/31/2005 | 12/31/2006 | 12/31/2007 | 12/31/2008 | 10/31/2009 | |
| 1 Cash and Marketable Securities | \$ 15 | \$ 10 | \$ 33 | \$ 425 | \$ 5,576 | \$ 4,067 | |
| 2 Accounts Receivable | 13,377 | 10,640 | 8,233 | 8,961 | 5,198 | 6,661 | |
| 3 Inventories | 7,519 | 6,354 | 6,980 | 7,268 | 8,093 | 6,669 | |
| 4 Prepaid Expenses and Other Current Assets | 1,349 | 366 | 759 | 689 | 2,049 | 1,968 | |
| 5 Deferred Income Taxes | 1,090 | 1,028 | 374 | 98 | 98 | 0 | |
| 6 Current Assets of Discontinued Operations | 0 | 254 | 101 | 10 | 7 | 18 | |
| 7 Total Current Assets | 23,350 | 18,652 | 16,480 | 17,451 | 21,021 | 19,383 | |
| 8 Land | 1,829 | 1,638 | 1,655 | 1,696 | 2,134 | 2,174 | |
| 9 Buildings | 13,096 | 11,016 | 11,052 | 11,045 | 11,048 | 11,402 | |
| 10 Machinery and Equipment | 83,183 | 84,971 | 86,210 | 85,443 | 86,563 | 83,425 | |
| 11 Less: Accumulated Depreciation | (68,388) | (73,085) | (78,329) | (80,805) | (84,556) | (84,003) | |
| 12 Net Plant and Equipment | 25,720 | 24,540 | 20,588 | 17,379 | 15,189 | 12,998 | |
| 13 Plant and Equipment of Discontinued Operations | 0 | 1,474 | 1,418 | 1,338 | 1,231 | 1,141 | |
| 14 Goodwill | 7,623 | 7,623 | 7,623 | 7,623 | 7,623 | 7,623 | |
| 15 Deferred Financing Expenses | 2,174 | 1,311 | 0 | 37 | 0 | 0 | |
| 16 Other Assets | 862 | 1,051 | 950 | 576 | 590 | 453 | |
| 17 Total Other Assets | 10,659 | 9,985 | 8,573 | 8,236 | 8,213 | 8,076 | |
| 18 Total Assets | \$ 63,729 | \$ 54,651 | \$ 47,059 | \$ 44,404 | \$ 45,654 | \$ 41,598 | |
| 19 Accounts Payable | \$ 8,422 | \$ 7,974 | \$ 5,301 | \$ 5,020 | \$ 7,147 | \$ 8,205 | |
| 20 Accrued Income Taxes | (15) | (44) | (39) | (43) | 5 | 38 | |
| 21 Accrued Interest Expense | 975 | 849 | 2,130 | 7,954 | 13,421 | 18,115 | |
| 22 Accrued Operating Expenses | 4,334 | 4,333 | 3,436 | 3,542 | 3,685 | 3,481 | |
| 23 Short-Term Debt | 14,667 | 11,979 | 8,369 | 10,632 | 18,219 | 18,219 | |
| 24 Current Portion of Long-Term Debt | 4,749 | 14,025 | 61,332 | 58,454 | 55,156 | 52,811 | |
| 25 Deferred Gain on Repurchase of Debt | 0 | 0 | 0 | 0 | 0 | 0 | |
| 26 Current Liabilities of Discontinued Operations | 0 | 485 | 221 | 241 | 255 | 301 | |
| 27 Total Current Liabilities | 33,132 | 39,601 | 80,750 | 85,800 | 97,888 | 101,170 | |
| 28 Long-Term Debt, Net of Current Portion | 58,949 | 41,545 | 406 | 5 | 0 | 0 | |
| 29 Long-Term Portion of Post-Retirement Obligation | 188 | 181 | 182 | 170 | 170 | 148 | |
| 30 Other Long-Term Liabilities | 182 | 86 | 180 | 176 | 144 | 92 | |
| 31 Intercompany Payables, Due To (From) | (11,937) | (6,134) | (5,842) | (5,904) | (5,939) | (4,558) | |
| 32 Deferred Income Taxes | 1,090 | 1,028 | 374 | 98 | 98 | 0 | |
| 33 Total Long-Term Liabilities | 48,472 | 36,706 | (4,700) | (5,455) | (5,527) | (4,318) | |
| 34 Total Liabilities | 81,604 | 76,307 | 76,050 | 80,345 | 92,361 | 96,852 | |
| 35 Common Stock | 1,233 | 1,233 | 1,235 | 1,238 | 1,242 | 1,247 | |
| 36 Additional Paid-in Capital | 13,169 | 13,169 | 13,181 | 13,187 | 13,197 | 13,203 | |
| 37 Accumulated Deficit | (32,277) | (36,058) | (43,407) | (50,366) | (61,146) | (69,704) | |
| 38 Total Shareholders' Equity (Deficit) | (17,875) | (21,656) | (28,991) | (35,941) | (46,707) | (55,254) | |
| 39 Total Liabilities & Stockholders' Equity | \$ 63,729 | \$ 54,651 | \$ 47,059 | \$ 44,404 | \$ 45,654 | \$ 41,598 | |

Source: Internal financial statements

Note: Consolidated statements reflect the Rubber Group and Corporate